

WINTHROP HARBOR SCHOOL DISTRICT NO. 1 First Quarter Financial Report FY 2007

The *Summary* Revenue & Expense report for September contained in Attachment A-1 (which uses the straight-line method of analysis) indicates that we are only 7% under budget on the revenue side of operations and whopping 26% under budget on the expense side year-to-date (YTD). However, if you refer to Figures 1 below and Figure 2 on the following page, the financial picture changes dramatically in reverse when using seasonal analysis. According to this model, we collected only about three-quarters of our anticipated income after three months of operations (coefficient of 72.7%), and we spent much closer to the predicted budget level (coefficient of 91.7%). If you compare this year's month three operations to last year's, we collected \$462,340 less in revenue, but also under-spent last year by \$197,555.

The *Detailed* Revenue & Expense report in Attachment A-1 shows that the entitlement and special grant income from the state has yet to get off the mark for the year. Also, we were anticipating a much larger amount of local tax revenue than we actually received for the month – off by about \$500,000. We will pick up this additional income next month for certain. On the expense side, all of the professional services line items are operating well within expected YTD parameters, and object expenses are even significantly under budget for this time of year,

Figure 1: Actual Vs. Projected REVENUE

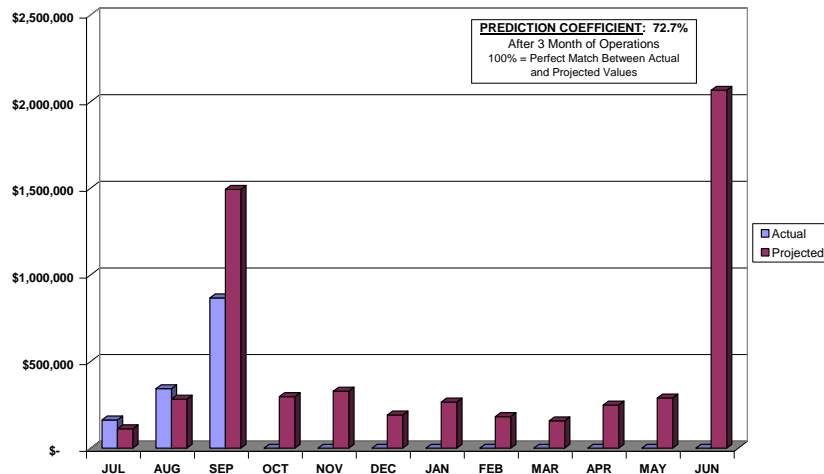
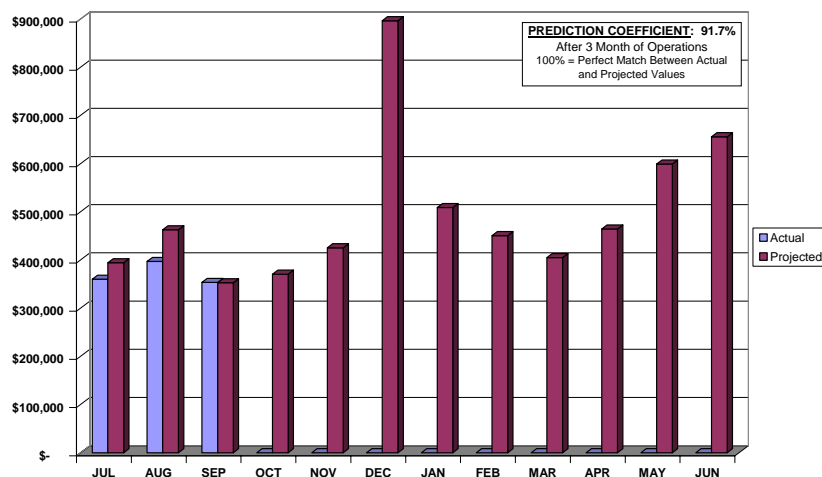


Figure 2: Actual Vs. Projected EXPENSES



WINTHROP HARBOR SCHOOL DISTRICT NO. 1

2006 - 2007 SUMMARY REVENUE & EXPENSE REPORT: SEPTEMBER

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
REVENUE	ACTUAL (MN)	BUDGET (MN)	ACTUAL (YTD)	BUDGET (YTD)	VARIANCE - %	BUDGET (AN)	VARIANCE - %	FY 06 ACTUAL	VARIANCE-\$
01 STATE AIDE	\$ 131,576.78	\$ 131,576.80	\$ 263,153.56	\$ 394,730.39	66.67	\$ 1,578,921.57	16.67	\$ 267,404.24	\$ (4,250.68)
02 REPLACEMENT TAX	\$ 1,164.56	\$ 1,691.67	\$ 5,362.85	\$ 5,075.00	105.67	\$ 20,300.00	26.42	\$ -	\$ 5,362.85
03 LOCAL TAXES	\$ 653,562.33	\$ 296,113.22	\$ 846,264.72	\$ 888,339.66	95.26	\$ 3,553,358.64	23.82	\$ 1,496,459.99	\$ (650,195.27)
04 GRANTS-ENTITLEMENT	\$ 10,923.56	\$ 14,188.75	\$ 55,580.82	\$ 42,566.25	130.57	\$ 170,265.00	32.64	\$ 7,644.00	\$ 47,936.82
05 GRANTS-SPECIAL	\$ -	\$ 12,500.00	\$ 35,698.94	\$ 37,500.00	95.20	\$ 150,000.00	23.80	\$ 33,786.01	\$ 1,912.93
06 LUNCH PROGRAM	\$ 11,769.32	\$ 11,541.67	\$ 11,779.12	\$ 34,625.00	34.02	\$ 138,500.00	8.50	\$ 4,914.45	\$ 6,864.67
07 FEES	\$ 35,858.00	\$ 7,100.00	\$ 59,866.00	\$ 21,300.00	281.06	\$ 85,200.00	70.27	\$ 15,360.00	\$ 44,506.00
08 TRANSPORTATION	\$ 3,312.00	\$ 14,250.00	\$ 58,658.32	\$ 42,750.00	137.21	\$ 171,000.00	34.30	\$ 1,440.00	\$ 57,218.32
09 OTHER REVENUE	\$ 19,516.46	\$ 4,333.33	\$ 37,679.30	\$ 13,000.00	289.84	\$ 52,000.00	72.46	\$ 9,374.82	\$ 28,304.48
10 TOTAL REVENUE	\$ 867,683.01	\$ 493,295.43	\$ 1,374,043.63	\$ 1,479,886.30	92.85	\$ 5,919,545.21	23.21	\$ 1,836,383.51	\$ (462,339.88)

EXPENSES

PROFESSIONAL SERV

11 EDUC PERSONNEL	\$ 162,571.33	\$ 186,424.20	\$ 454,625.03	\$ 559,272.61	81.29	\$ 2,237,090.44	20.32	\$ 530,012.15	\$ (75,387.12)
12 SUPPORT PERSONNEL	\$ 9,657.15	\$ 13,503.25	\$ 18,383.15	\$ 40,509.76	45.38	\$ 162,039.02	11.34	\$ 25,951.00	\$ (7,567.85)
13 ADMIN PERSONNEL	\$ 33,628.25	\$ 36,649.12	\$ 98,149.73	\$ 109,947.35	89.27	\$ 439,789.39	22.32	\$ 108,601.84	\$ (10,452.11)
14 PURCHASED SERVICES	\$ 24,314.36	\$ 57,304.17	\$ 127,758.28	\$ 171,912.50	74.32	\$ 687,650.00	18.58	\$ 169,939.59	\$ (42,181.31)
15 EMPLOYEE BENEFITS	\$ 64,710.50	\$ 69,780.76	\$ 146,917.98	\$ 209,342.29	70.18	\$ 837,369.16	17.55	\$ 161,455.35	\$ (14,537.37)
16 TOTAL PROF SERVICES	\$ 294,881.59	\$ 363,661.50	\$ 845,834.17	\$ 1,090,984.50	77.53	\$ 4,363,938.01	19.38	\$ 995,959.93	\$ (150,125.76)

OBJECT EXPENSES

17 SUPPLIES	\$ 19,188.75	\$ 24,008.33	\$ 53,232.43	\$ 72,025.00	73.91	\$ 288,100.00	18.48	\$ 66,900.91	\$ (13,668.48)
18 CAPITAL OUTLAY	\$ 5,145.99	\$ 7,916.67	\$ 60,147.64	\$ 23,750.00	253.25	\$ 95,000.00	63.31	\$ 70,018.97	\$ (9,871.33)
19 DUES & FEES	\$ 1,448.19	\$ 2,504.17	\$ 22,202.43	\$ 7,512.50	295.54	\$ 30,050.00	73.88	\$ 9,946.55	\$ 12,255.88
20 TUITION	\$ 26,888.33	\$ 39,583.33	\$ 99,119.87	\$ 118,750.00	83.47	\$ 475,000.00	20.87	\$ 143,830.73	\$ (44,710.86)
21 BOND & INTEREST	\$ -	\$ 45,089.68	\$ 6,884.38	\$ 135,269.04	5.09	\$ 541,076.16	1.27	\$ 7,229.38	\$ (345.00)
22 UTILITIES & MISC OBJECTS	\$ 5,863.08	\$ 16,000.00	\$ 22,946.07	\$ 48,000.00	47.80	\$ 192,000.00	11.95	\$ 14,035.83	\$ 8,910.24
23 TOTAL OBJECT	\$ 58,534.34	\$ 135,102.18	\$ 264,532.82	\$ 405,306.54	65.27	\$ 1,621,226.16	16.32	\$ 311,962.37	\$ (47,429.55)
24 TOTAL EXPENSES	\$ 353,415.93	\$ 498,763.68	\$ 1,110,366.99	\$ 1,496,291.04	74.21	\$ 5,985,164.16	18.55	\$ 1,307,922.30	\$ (197,555.31)
25 BALANCE	\$ 514,267.08	\$ (5,468.25)	\$ 263,676.64	\$ (16,404.74)		\$ (65,618.95)		\$ 528,461.21	\$ (264,784.57)

SURPLUS/DEFICIT-YTD-\$

	EDUC (10)	OP & MN (20)	BD & INT (30)	TRANS (40)	IMRF/SS (50)	WRK CH (70)	CAP IMPR (70)	LIFE/SAFE (90)	TOTAL
26 ENDING BALANCE (YTD)	\$ 57,174.33	\$ 39,832.34	\$ 129,110.36	\$ 20,904.12	\$ 16,655.49	\$ -	\$ -	\$ -	\$ 263,676.64

WINTHROP HARBOR SCHOOL DISTRICT NO. 1

2006- 2007 DETAILED REVENUE & EXPENSE REPORT: SEPTEMBER

REVENUE			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			ACTUAL (MN)	BUDGET (MN)	ACTUAL (YTD)	BUDGET (YTD)	VAR - %	BUDGET (AN)	FY 06 ACTUAL	VARIANCE
STATE AID										
1	10-3001	GENERAL STATE AID/HH-EDUC	\$ 131,576.78	\$ 131,576.80	\$ 263,153.56	\$ 394,730.39	66.67	\$ 1,578,921.57	\$ 267,404.24	\$ (4,250.68)
2	20-3001	GENERAL STATE AID-BUILD	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
3	SUBTOTAL:		\$ 131,576.78	\$ 131,576.80	\$ 263,153.56	\$ 394,730.39	66.67	\$ 1,578,921.57	\$ 267,404.24	\$ (4,250.68)
REPLACEMENT TAX										
4	10-1230	STATE REPLACE TAX - EDUC	\$ 1,164.56	\$ 845.83	\$ 5,362.85	\$ 2,537.50	211.34	\$ 10,150.00	\$ -	\$ 5,362.85
5	50-1230	STATE REPLACE TAX -IMRF/SS	\$ -	\$ 845.83	\$ -	\$ 2,537.50	0.00	\$ 10,150.00	\$ -	\$ -
6	SUBTOTAL:		\$ 1,164.56	\$ 1,691.67	\$ 5,362.85	\$ 5,075.00	105.67	\$ 20,300.00	\$ -	\$ 5,362.85
LOCAL TAXES										
7	10-1111/1141	EDUCATION TAX / SE TAX	\$ 431,677.92	\$ 195,568.63	\$ 558,957.85	\$ 586,705.88	95.27	\$ 2,346,823.53	\$ 999,635.28	\$ (440,677.43)
8	20-1111	OPER, BUILD & MAINT TAX	\$ 60,912.01	\$ 27,602.78	\$ 78,871.87	\$ 82,808.34	95.25	\$ 331,233.35	\$ 127,199.09	\$ (48,327.22)
9	30-1111	BOND & INTEREST TAX	\$ 105,027.47	\$ 47,570.75	\$ 135,994.74	\$ 142,712.24	95.29	\$ 570,848.97	\$ 241,827.94	\$ (105,833.20)
10	40-1111	TRANSPORTAION TAX	\$ 27,188.19	\$ 12,333.16	\$ 35,204.61	\$ 36,999.47	95.15	\$ 147,997.88	\$ 63,300.26	\$ (28,095.65)
11	50-1111	IMRF TAX	\$ 15,293.36	\$ 6,930.06	\$ 19,802.60	\$ 20,790.18	95.25	\$ 83,160.72	\$ 34,568.22	\$ (14,765.62)
12	50-1151	SOCIAL SECURITY TAX	\$ 13,463.38	\$ 6,107.85	\$ 17,433.05	\$ 18,323.55	95.14	\$ 73,294.19	\$ 29,929.20	\$ (12,496.15)
13	SUBTOTAL:		\$ 653,562.33	\$ 296,113.22	\$ 846,264.72	\$ 888,339.66	95.26	\$ 3,553,358.64	\$ 1,496,459.99	\$ (650,195.27)
GRANTS - ENTITLEMENT										
14	10-3350	GIFTED	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
15	10-3610/20	QAIP/CERT RENEWAL GRANT	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
16	10-3715	READING IMPR GRANT	\$ -	\$ 2,748.58	\$ -	\$ 8,245.75	0.00	\$ 32,983.00	\$ -	\$ -
17	10-3775	ADA SAFETY ED	\$ -	\$ 2,333.33	\$ -	\$ 7,000.00	0.00	\$ 28,000.00	\$ -	\$ -
18	10-4100	TITLE VI GRANT	\$ -	\$ 94.50	\$ -	\$ 283.50	0.00	\$ 1,134.00	\$ 1,571.00	\$ (1,571.00)
19	10-4300	TITLE I - LOW INCOME	\$ -	\$ 5,191.75	\$ -	\$ 15,575.25	0.00	\$ 62,301.00	\$ -	\$ -
20	10-4405	DRUG FREE PROGRAM	\$ 567.00	\$ 189.75	\$ 3,841.00	\$ 569.25	674.75	\$ 2,277.00	\$ -	\$ 3,841.00
21	10-4900	MEDICAID MATCHING FUNDS	\$ 753.56	\$ 125.00	\$ 1,601.82	\$ 375.00	427.15	\$ 1,500.00	\$ -	\$ 1,601.82
22	10-4930	TITLE II TEACHER QUALITY	\$ 9,603.00	\$ 3,201.58	\$ 50,138.00	\$ 9,604.75	522.01	\$ 38,419.00	\$ 6,073.00	\$ 44,065.00
23	10-4110/4971/2	CSRG/OTR FEDERAL GRANTS	\$ -	\$ 304.25	\$ -	\$ 912.75	N/A	\$ 3,651.00	\$ -	\$ -
24	SUBTOTAL:		\$ 10,923.56	\$ 14,188.75	\$ 55,580.82	\$ 42,566.25	130.57	\$ 170,265.00	\$ 7,644.00	\$ 47,936.82
GRANTS - SPECIAL										
25	10-2200	SP ED 94-142 GRANT	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
26	10-3100	SP ED PRIVATE FACILITY REIM	\$ -	\$ -	\$ 34,962.93	\$ -	N/A	\$ -	\$ -	\$ 34,962.93
27	10-3105	SP ED EXTRAORDINARY TUIT	\$ -	\$ 8,333.33	\$ -	\$ 25,000.00	0.00	\$ 100,000.00	\$ 33,786.01	\$ (33,786.01)
28	10-3110	SP ED PERSONNEL	\$ -	\$ 4,166.67	\$ -	\$ 12,500.00	0.00	\$ 50,000.00	\$ -	\$ -
29	10-3120	SPEC ED ORPHANAGE REIM	\$ -	\$ -	\$ 736.01	\$ -	N/A	\$ -	\$ -	\$ 736.01
30	10-3145	SPEC ED SUMMER SCHOOL	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -

31 SUBTOTAL:			\$ -	\$ 12,500.00	\$ 35,698.94	\$ 37,500.00	95.20	\$ 150,000.00	\$ 33,786.01	\$ 1,912.93
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			ACTUAL (MN)	BUDGET (MN)	ACTUAL (YTD)	BUDGET (YTD)	VAR - %	BUDGET (AN)	FY 06 ACTUAL	VARIANCE
LUNCH PROGRAM										
32	10-1611	STUDENT LUNCH RECEIPTS	\$ 11,769.32	\$ 8,083.33	\$ 11,779.12	\$ 24,250.00	48.57	\$ 97,000.00	\$ -	\$ 11,779.12
33	10-3360	STATE FREE LUNCH	\$ -	\$ 125.00	\$ -	\$ 375.00	0.00	\$ 1,500.00	\$ 340.82	\$ (340.82)
34	10-4210	FEDERAL LUNCH	\$ -	\$ 3,333.33	\$ -	\$ 10,000.00	0.00	\$ 40,000.00	\$ 4,573.63	\$ (4,573.63)
35	SUBTOTAL:		\$ 11,769.32	\$ 11,541.67	\$ 11,779.12	\$ 34,625.00	34.02	\$ 138,500.00	\$ 4,914.45	\$ 6,864.67
FEES										
36	10-1711	ATHLETIC ADMISSIONS	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
37	10-1720	STUDENT FEES	\$ 29,808.00	\$ 6,583.33	\$ 48,998.00	\$ 19,750.00	248.09	\$ 79,000.00	\$ 15,360.00	\$ 33,638.00
38	10/20-1910	RENTALS	\$ 50.00	\$ 100.00	\$ 368.00	\$ 300.00	122.67	\$ 1,200.00	\$ -	\$ 368.00
39	20-1220	PAYMENTS LOCAL HOUSING	\$ 6,000.00	\$ 416.67	\$ 10,500.00	\$ 1,250.00	N/A	\$ 5,000.00	\$ -	\$ 10,500.00
40	SUBTOTAL:		\$ 35,858.00	\$ 7,100.00	\$ 59,866.00	\$ 21,300.00	281.06	\$ 85,200.00	\$ 15,360.00	\$ 44,506.00
TRANSPORTATION										
41	40-1411	STUDENT TRANSPORT FEES	\$ 3,312.00	\$ 1,000.00	\$ 4,560.00	\$ 3,000.00	152.00	\$ 12,000.00	\$ 1,440.00	\$ 3,120.00
42	40-3500	REGULAR TRANSPORT	\$ -	\$ 3,916.67	\$ 14,957.12	\$ 11,750.00	127.29	\$ 47,000.00	\$ -	\$ 14,957.12
43	40-3510	SPECIAL ED TRANSPORT	\$ -	\$ 9,333.33	\$ 39,141.20	\$ 28,000.00	139.79	\$ 112,000.00	\$ -	\$ 39,141.20
44	SUBTOTAL:		\$ 3,312.00	\$ 14,250.00	\$ 58,658.32	\$ 42,750.00	137.21	\$ 171,000.00	\$ 1,440.00	\$ 57,218.32
OTHER REVENUE										
45	30-1999	CASH / MISC REVENUE - B & I	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
46	10-1141/19**	CASH / MISC REVENUE - EDUC	\$ 17,069.29	\$ 3,083.33	\$ 27,838.82	\$ 9,250.00	300.96	\$ 37,000.00	\$ 4,514.46	\$ 23,324.36
47	20-1999	CASH / MISC REV - BUILD	\$ -	\$ 250.00	\$ -	\$ 750.00	0.00	\$ 3,000.00	\$ -	\$ -
48	40-1999	CASH / MISC REV - TRANS	\$ 78.60	\$ -	\$ 78.60	\$ -	N/A	\$ -	\$ -	\$ 78.60
49	20-1510	EARNINGS ON INVESTMENTS	\$ 2,368.57	\$ 1,000.00	\$ 9,761.88	\$ 3,000.00	325.40	\$ 12,000.00	\$ 4,860.36	\$ 4,901.52
50	SUBTOTAL:		\$ 19,516.46	\$ 4,333.33	\$ 37,679.30	\$ 13,000.00	289.84	\$ 52,000.00	\$ 9,374.82	\$ 28,304.48
51	TOTAL REVENUE		\$ 867,683.01	\$ 493,295.43	\$ 1,374,043.63	\$ 1,479,886.30	92.85	\$ 5,919,545.21	\$ 1,836,383.51	\$ (462,339.88)

EXPENSES**PROFESSIONAL SERVICES**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	ACTUAL (MN)	BUDGET (MN)	ACTUAL (YTD)	BUDGET (YTD)	VAR - %	BUDGET (AN)	FY 06 ACTUAL	VARIANCE	
EDUCATIONAL PERSONNEL									
52 10-1110-100	ELEMENTARY TEACHERS	\$ 69,226.28	\$ 80,649.23	\$ 208,199.49	\$ 241,947.68	86.05	\$ 967,790.70	\$ 239,135.17	\$ (30,935.68)
53 10-1120-100	MIDDLE-JUNIOR TEACHERS	\$ 37,267.96	\$ 45,118.43	\$ 105,482.65	\$ 135,355.30	77.93	\$ 541,421.19	\$ 138,233.32	\$ (32,750.67)
54 10-1160-100	SUBSTITUTE TEACHERS	\$ 795.00	\$ 3,333.33	\$ 795.00	\$ 10,000.00	7.95	\$ 40,000.00	\$ 645.00	\$ 150.00
55 10-1170-100	MUSIC TEACHERS	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
56 10-1180-100	PHYSICAL EDUC TEACHERS	\$ 8,268.18	\$ 6,987.39	\$ 24,804.17	\$ 20,962.18	N/A	\$ 83,848.70	\$ 14,485.78	\$ 10,318.39
57 10-1190-100	ART TEACHERS	\$ 3,846.22	\$ 4,279.56	\$ 11,538.42	\$ 12,838.67	89.87	\$ 51,354.66	\$ 12,295.74	\$ (757.32)
58 10-1200-100	SP ED TEACHERS	\$ 15,942.79	\$ 16,505.76	\$ 39,725.66	\$ 49,517.27	80.23	\$ 198,069.08	\$ 41,332.61	\$ (1,606.95)
59 10-1250-100	TITLE I TEACHERS	\$ 8,592.96	\$ 9,699.47	\$ 23,942.03	\$ 29,098.41	82.28	\$ 116,393.65	\$ 26,460.35	\$ (2,518.32)
60 10-1500/1650-100	INTERSCHOLASTIC/GIFTED	\$ 491.88	\$ -	\$ 491.88	\$ -	N/A	\$ -	\$ -	\$ 491.88
61 10-2113-100	SCHOOL SOCIAL WORKER	\$ 2,955.34	\$ 3,573.30	\$ 8,052.50	\$ 10,719.91	75.12	\$ 42,879.65	\$ 11,461.11	\$ (3,408.61)
62 10-2130-100	SCHOOL NURSE	\$ 3,368.10	\$ 2,482.42	\$ 4,234.25	\$ 7,447.25	56.86	\$ 29,789.00	\$ 3,898.32	\$ 335.93
63 10-2140-100	SCHOOL PSYCHOLOGIST	\$ 3,169.98	\$ 3,547.39	\$ 9,509.79	\$ 10,642.16	89.36	\$ 42,568.65	\$ 10,693.79	\$ (1,184.00)
64 10-2150-100	SPEECH PATHOLOGIST	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
65 10-2220-100	LIBRARIANS/MEDIA SPECIAL	\$ 8,646.64	\$ 10,247.93	\$ 17,849.19	\$ 30,743.79	58.06	\$ 122,975.16	\$ 31,370.96	\$ (13,521.77)
66 SUBTOTAL:		\$ 162,571.33	\$ 186,424.20	\$ 454,625.03	\$ 559,272.61	81.29	\$ 2,237,090.44	\$ 530,012.15	\$ (75,387.12)

SUPPORT PERSONNEL

67 10-2540-100	BUILD SPPORT - EDUC	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
68 10-2560-100	CAFETERIA STAFF	\$ 526.56	\$ 1,755.99	\$ 526.56	\$ 5,267.97	10.00	\$ 21,071.87	\$ 206.83	\$ 319.73
69 20-2540-100	CUSTODIANS	\$ 2,833.59	\$ 3,653.70	\$ 7,859.44	\$ 10,961.09	71.70	\$ 43,844.36	\$ 15,477.66	\$ (7,618.22)
70 40-2550-100	TRANSPORTATION	\$ 6,297.00	\$ 8,093.57	\$ 9,997.15	\$ 24,280.70	41.17	\$ 97,122.80	\$ 10,266.51	\$ (269.36)
71 SUBTOTAL:		\$ 9,657.15	\$ 13,503.25	\$ 18,383.15	\$ 40,509.76	45.38	\$ 162,039.02	\$ 25,951.00	\$ (7,567.85)

ADMINISTRATIVE PERSONNEL

72 10-2110-100	ATTENDANCE CLERK	\$ 1,069.83	\$ 741.28	\$ 1,249.78	\$ 2,223.84	56.20	\$ 8,895.35	\$ 994.76	\$ 255.02
73 10-2210-100	CURRICULUM COORDINATOR	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
74 10-2310-100	BOARD OF EDUC SECRETARY	\$ 1,171.38	\$ 1,224.53	\$ 3,514.14	\$ 3,673.60	95.66	\$ 14,694.39	\$ 3,805.34	\$ (291.20)
75 10-2320-100	SUPERINTENDENT	\$ 7,965.38	\$ 8,801.35	\$ 23,896.14	\$ 26,404.06	90.50	\$ 105,616.26	\$ 26,125.92	\$ (2,229.78)
76 10-2410-100	PRINCIPALS/SECRETARIES	\$ 20,047.92	\$ 22,289.82	\$ 59,368.45	\$ 66,869.45	88.78	\$ 267,477.81	\$ 65,883.33	\$ (6,514.88)
77 10-2520-100	BUS SUPPORT SECRETARY	\$ 3,373.74	\$ 3,592.13	\$ 10,121.22	\$ 10,776.40	93.92	\$ 43,105.58	\$ 11,792.49	\$ (1,671.27)
78 SUBTOTAL:		\$ 33,628.25	\$ 36,649.12	\$ 98,149.73	\$ 109,947.35	89.27	\$ 439,789.39	\$ 108,601.84	\$ (10,452.11)

PURCHASED SERVICES

79 10-1110-300	ELEMENTARY-PURCH SERV	\$ 495.92	\$ 4,133.33	\$ 4,784.65	\$ 12,400.00	38.59	\$ 49,600.00	\$ 5,694.56	\$ (909.91)
80 10-1120-300	JUNIOR HIGH-PURCH SERV	\$ 272.57	\$ 3,966.67	\$ 2,061.01	\$ 11,900.00	17.32	\$ 47,600.00	\$ 3,006.80	\$ (945.79)
81 10-1170-300	MUSIC- PURCH SERVICES	\$ -	\$ 200.00	\$ -	\$ 600.00	N/A	\$ 2,400.00	\$ -	\$ -
82 10-1180-300	PHYSICAL EDUC-PURCH SERV	\$ -	\$ 308.33	\$ 7.00	\$ 925.00	N/A	\$ 3,700.00	\$ -	\$ 7.00
83 10-1200-300	SPECIAL ED-PURCH SERV	\$ -	\$ 291.67	\$ 24.45	\$ 875.00	2.79	\$ 3,500.00	\$ 202.52	\$ (178.07)
84 10-2113/2130-300	SOCIAL WORK/HEALTH PS	\$ 183.63	\$ 133.33	\$ 383.63	\$ 400.00	N/A	\$ 1,600.00	\$ -	\$ 383.63
85 10-1900-400	OTHER SUPPLIES	\$ -	\$ 233.33	\$ -	\$ 700.00	N/A	\$ 2,800.00	\$ 497.86	\$ (497.86)

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			ACTUAL (MN)	BUDGET (MN)	ACTUAL (YTD)	BUDGET (YTD)	VAR - %	BUDGET (AN)	FY 06 ACTUAL	VARIANCE
PURCHASED SERVICES (Continued)										
86	10-2150-300	SPEECH-PURCH SERVICES	\$ 633.96	\$ 5,416.67	\$ 1,690.56	\$ 16,250.00	10.40	\$ 65,000.00	\$ 560.00	\$ 1,130.56
87	10-2210/2220-300	CURR/LIBRARY-PURCH SERV	\$ 1,431.95	\$ 375.00	\$ 2,866.95	\$ 1,125.00	254.84	\$ 4,500.00	\$ -	\$ 2,866.95
88	10-2250-300	TECHNOLOGY-PURCH SERV	\$ 1,640.00	\$ 1,250.00	\$ 3,720.00	\$ 3,750.00	99.20	\$ 15,000.00	\$ 2,630.61	\$ 1,089.39
89	10-2310-300	BOARD OF ED-PURCH SERV	\$ 20.90	\$ 7,066.67	\$ 61,419.32	\$ 21,200.00	289.71	\$ 84,800.00	\$ 78,866.09	\$ (17,446.77)
90	10-2320-300	EXEC-PURCH SERV	\$ 810.56	\$ 833.33	\$ 4,638.74	\$ 2,500.00	185.55	\$ 10,000.00	\$ 3,698.08	\$ 940.66
91	10-2410-300	PRINCIPAL-PURCHASED SERV	\$ 1,656.92	\$ 2,066.67	\$ 4,418.37	\$ 6,200.00	71.26	\$ 24,800.00	\$ 4,888.12	\$ (469.75)
92	10-2520-300	BUSINESS-PURCHASED SERV	\$ 316.87	\$ 441.67	\$ 414.37	\$ 1,325.00	31.27	\$ 5,300.00	\$ 963.50	\$ (549.13)
93	10-2540-300	BUILDING-PURCH SERV-EDUC	\$ 1,186.07	\$ 1,208.33	\$ 3,819.67	\$ 3,625.00	100.00	\$ 14,500.00	\$ 2,103.01	\$ 1,716.66
94	10-2560-300	CAFETERIA-PURCH SERV	\$ -	\$ 62.50	\$ -	\$ 187.50	0.00	\$ 750.00	\$ -	\$ -
95	20-2530-300	BUILD/MAINT-PURCH SERV	\$ 5,645.46	\$ 7,033.33	\$ 18,074.18	\$ 21,100.00	85.66	\$ 84,400.00	\$ 21,017.06	\$ (2,942.88)
96	20-2540-300	BUILD-REPAIRS/INSURANCE	\$ 4,346.00	\$ 4,366.67	\$ 12,651.92	\$ 13,100.00	96.58	\$ 52,400.00	\$ 20,280.66	\$ (7,628.74)
97	40-2550-300	TRANS-REPAIR/INS/SERVICE	\$ 5,673.55	\$ 14,583.33	\$ 6,783.46	\$ 43,750.00	15.51	\$ 175,000.00	\$ 19,530.72	\$ (12,747.26)
98	90-2530-300	LIFE/SAFETY-PURCH SERV	\$ -	\$ 3,333.33	\$ -	\$ 10,000.00	0.00	\$ 40,000.00	\$ 6,000.00	\$ (6,000.00)
99	SUBTOTAL:		\$ 24,314.36	\$ 57,304.17	\$ 127,758.28	\$ 171,912.50	74.32	\$ 687,650.00	\$ 169,939.59	\$ (42,181.31)

EMPLOYEE BENEFITS

100	10/20/40 - * - 200	TRS / HEALTH / DENTAL / TUIT	\$ 55,240.98	\$ 58,808.50	\$ 126,337.82	\$ 176,425.49	71.61	\$ 705,701.95	\$ 138,894.86	\$ (12,557.04)
101	50 - * - 200	IMRF / FICA / MEDICARE	\$ 9,469.52	\$ 10,972.27	\$ 20,580.16	\$ 32,916.80	62.52	\$ 131,667.21	\$ 22,560.49	\$ (1,980.33)
102	SUBTOTAL:		\$ 64,710.50	\$ 69,780.76	\$ 146,917.98	\$ 209,342.29	70.18	\$ 837,369.16	\$ 161,455.35	\$ (14,537.37)

103 TOTAL PROFESSIONAL SERVICES

\$ 294,881.59	\$ 363,661.50	\$ 845,834.17	\$ 1,090,984.50	77.53	\$ 4,363,938.01	\$ 995,959.93	\$ (150,125.76)
----------------------	----------------------	----------------------	------------------------	--------------	------------------------	----------------------	------------------------

OBJECT EXPENSES**SUPPLIES**

104	10-1110-400	ELEM SUP/TEXT/TEST/SOFT	\$ 12,369.00	\$ 7,083.33	\$ 28,791.46	\$ 21,250.00	135.49	\$ 85,000.00	\$ 41,907.79	\$ (13,116.33)
105	10-1120-400	JH SUP/TEXT/TEST/SOFT	\$ 1,930.44	\$ 2,708.33	\$ 10,752.94	\$ 8,125.00	132.34	\$ 32,500.00	\$ 7,378.87	\$ 3,374.07
106	10-1170-400	MUSIC SUPPLIES	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ 379.50	\$ (379.50)
107	10-1180-400	PHYSICAL EDUC SUPPLIES	\$ 21.10	\$ 83.33	\$ 21.10	\$ 250.00	8.44	\$ 1,000.00	\$ -	\$ 21.10
108	10-1190-400	ART SUPPLIES	\$ -	\$ 83.33	\$ -	\$ 250.00	0.00	\$ 1,000.00	\$ 853.61	\$ (853.61)
109	10-1200-400	SPECIAL EDUCATION SUPPLIES	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
110	10-1250-400	TITLE I PROGRAM SUPPLIES	\$ -	\$ 166.67	\$ -	\$ 500.00	0.00	\$ 2,000.00	\$ -	\$ -
111	10-1500/1650-400	INTERSCHOLASTIC/GIFTED SUP	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
112	10-2113-400	SOCIAL WORK SUPPLIES	\$ -	\$ 8.33	\$ -	\$ 25.00	0.00	\$ 100.00	\$ 80.40	\$ (80.40)
113	10-2130-400	HEALTH SERVICES SUPPLIES	\$ 532.84	\$ 166.67	\$ 656.76	\$ 500.00	131.35	\$ 2,000.00	\$ 1,600.56	\$ (943.80)
114	10-2140-400	PSYCH SERVICES SUPPLIES	\$ -	\$ 333.33	\$ -	\$ 1,000.00	0.00	\$ 4,000.00	\$ -	\$ -
115	10-2150-400	SPEECH SERVICES SUPPLIES	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
116	10-2220-300/400	LIBRARY/MEDIA SUPPLIES/PS	\$ 322.50	\$ 750.00	\$ 322.50	\$ 2,250.00	14.33	\$ 9,000.00	\$ 919.60	\$ (597.10)
117	10-2250-400	TECHNOLOGY SUPPLIES	\$ -	\$ 1,208.33	\$ 169.65	\$ 3,625.00	4.68	\$ 14,500.00	\$ 450.85	\$ (281.20)
118	10-2310-400	BOARD OF EDUC SUPPLIES	\$ 109.42	\$ 83.33	\$ 414.68	\$ 250.00	165.87	\$ 1,000.00	\$ 320.70	\$ 93.98
119	10-2320-400	EXECUTIVE ADMIN SUPPLIES	\$ 372.97	\$ 166.67	\$ 632.97	\$ 500.00	126.59	\$ 2,000.00	\$ -	\$ 632.97

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
	ACTUAL (MN)	BUDGET (MN)	ACTUAL (YTD)	BUDGET (YTD)	VAR - %	BUDGET (AN)	FY 06 ACTUAL	VARIANCE	
SUPPLIES (Continued)									
120 10-2410-400	PRINCIPAL SERV SUPPLIES	\$ 1,470.91	\$ 750.00	\$ 9,000.30	\$ 2,250.00	400.01	\$ 9,000.00	\$ 5,930.96	\$ 3,069.34
121 10-2520-400	FISCAL SERVICES SUPPLIES	\$ 1,001.30	\$ 833.33	\$ 1,411.80	\$ 2,500.00	56.47	\$ 10,000.00	\$ 7,061.07	\$ (5,649.27)
122 10-2540-400	BUILDING SUPPLIES - EDUC	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ 17.00	\$ (17.00)
123 10-2560-400	FOOD SERVICE SUPPLIES	\$ 1,058.27	\$ 9,583.33	\$ 1,058.27	\$ 28,750.00	3.68	\$ 115,000.00	\$ -	\$ 1,058.27
124 SUBTOTAL:		\$ 19,188.75	\$ 24,008.33	\$ 53,232.43	\$ 72,025.00	73.91	\$ 288,100.00	\$ 66,900.91	\$ (13,668.48)
CAPITAL OUTLAY									
125 10-1110-500	ELEM-CAPITAL OUTLAY	\$ -	\$ 166.67	\$ -	\$ 500.00	0.00	\$ 2,000.00	\$ 79.49	\$ (79.49)
126 10-1120-500	JH-CAPITAL OUTLAY	\$ -	\$ 83.33	\$ -	\$ 250.00	0.00	\$ 1,000.00	\$ -	\$ -
127 10-1170-540	MUS/BAND-CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
128 10-1250-500	TITLE I-CAPITAL OUT	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
129 10-2220/2250-500	TECH-CAPTIAL OUTLAY	\$ 4,033.99	\$ 2,333.33	\$ 5,685.64	\$ 7,000.00	81.22	\$ 28,000.00	\$ 20,025.23	\$ (14,339.59)
130 10-2410-500	PRINCIPAL-CAPITAL OUT	\$ 1,040.00	\$ 125.00	\$ 1,040.00	\$ 375.00	277.33	\$ 1,500.00	\$ 431.38	\$ 608.62
131 10-2520-500	FISCAL-CAPITAL OUTLAY	\$ -	\$ 41.67	\$ -	\$ 125.00	0.00	\$ 500.00	\$ -	\$ -
132 10-2540-500	BUILD-CAPITAL OUTLAY-EDUC	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
133 20-2530-500/600	BUILD/MAINT-CAPTIAL OUTLAY	\$ -	\$ 83.33	\$ -	\$ 250.00	0.00	\$ 1,000.00	\$ 326.00	\$ (326.00)
134 40-2190/2550-5/6*	TRANS-CAP OUT/OTR OBJECTS	\$ 72.00	\$ 5,083.33	\$ 53,422.00	\$ 15,250.00	350.31	\$ 61,000.00	\$ 49,156.87	\$ 4,265.13
135 90-2530-500/600	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
136 SUBTOTAL:		\$ 5,145.99	\$ 7,916.67	\$ 60,147.64	\$ 23,750.00	253.25	\$ 95,000.00	\$ 70,018.97	\$ (9,871.33)
DUES & FEES									
137 10-2190-600	PUPIL SERVICES-REFUNDS	\$ 427.00	\$ 70.83	\$ 547.00	\$ 212.50	257.41	\$ 850.00	\$ 560.00	\$ (13.00)
138 10-2210-600	SCH IMP/STF DEV WORKSHPS	\$ -	\$ -	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -
139 10-2310-600	BOARD OF EDUC-DUES/FEES	\$ -	\$ 208.33	\$ -	\$ 625.00	0.00	\$ 2,500.00	\$ -	\$ -
140 10-2320-600	EXEC-DUES/FEES	\$ 200.00	\$ 183.33	\$ 488.00	\$ 550.00	88.73	\$ 2,200.00	\$ 288.00	\$ 200.00
141 10-2410-600	PRINCIPAL-DUES/FEES	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
142 10-4190-600	PAYMENTS TO OTHER LEA'S	\$ -	\$ -	\$ -	\$ -	N/A	\$ -	\$ -	\$ -
143 10-5110-600	ANTICIPATION WARRANTS	\$ -	\$ 1,333.33	\$ 19,491.18	\$ 4,000.00	487.28	\$ 16,000.00	\$ 7,508.33	\$ 11,982.85
144 10-9990-600	INTERSCHOLASTIC/MISC. CASH	\$ 821.19	\$ 708.33	\$ 1,676.25	\$ 2,125.00	78.9	\$ 8,500.00	\$ 1,590.22	\$ 86.03
145 SUBTOTAL:		\$ 1,448.19	\$ 2,504.17	\$ 22,202.43	\$ 7,512.50	295.54	\$ 30,050.00	\$ 9,946.55	\$ 12,255.88
TUITION									
146 10-4120-800	SPECIAL EDUCATION TUITION	\$ 26,888.33	\$ 39,583.33	\$ 99,119.87	\$ 118,750.00	83.47	\$ 475,000.00	\$ 143,830.73	\$ (44,710.86)
147 SUBTOTAL:		\$ 26,888.33	\$ 39,583.33	\$ 99,119.87	\$ 118,750.00	83.47	\$ 475,000.00	\$ 143,830.73	\$ (44,710.86)
BOND & INTEREST									
148 30-5140-600	DEBT SERVICE - INTEREST	\$ -	\$ 21,244.76	\$ 6,884.38	\$ 63,734.29	10.80	\$ 254,937.18	\$ 7,229.38	\$ (345.00)
149 30-5200-600	BOND RETIREMENT - PRINCIPAL	\$ -	\$ 23,741.67	\$ -	\$ 71,225.00	0.00	\$ 284,900.00	\$ -	\$ -
150 30-5900-600	AGENT FEES	\$ -	\$ 103.25	\$ -	\$ 309.74	0.00	\$ 1,238.98	\$ -	\$ -
151 SUBTOTAL:		\$ -	\$ 45,089.68	\$ 6,884.38	\$ 135,269.04	5.09	\$ 541,076.16	\$ 7,229.38	\$ (345.00)

	(1)	(2)	(3)	(4)	(5)	(6)	(3)	(8)
	ACTUAL (MN)	BUDGET (MN)	ACTUAL (YTD)	BUDGET (YTD)	VAR - %	BUDGET (AN)	FY 06 ACTUAL	VARIANCE
UTILITIES & MISC OBJECT EXPENSES								
152 20-2540-400 BUILD/MAINT-SUP & UTILITIES	\$ 4,825.81	\$ 13,750.00	\$ 20,269.25	\$ 41,250.00	49.14	\$ 165,000.00	\$ 13,808.38	\$ 6,460.87
153 40-2550-400 TRANS-SUP/GASOLINE/ELEC	\$ 1,037.27	\$ 2,250.00	\$ 2,676.82	\$ 6,750.00	39.66	\$ 27,000.00	\$ 227.45	\$ 2,449.37
154 SUBTOTAL:	\$ 5,863.08	\$ 16,000.00	\$ 22,946.07	\$ 48,000.00	47.80	\$ 192,000.00	\$ 14,035.83	\$ 8,910.24
155 TOTAL OBJECT	\$ 58,534.34	\$ 135,102.18	\$ 264,532.82	\$ 405,306.54	65.27	\$ 1,621,226.16	\$ 311,962.37	\$ (47,429.55)
156 TOTAL EXPENSES	\$ 353,415.93	\$ 498,763.68	\$ 1,110,366.99	\$ 1,496,291.04	74.21	\$ 5,985,164.16	\$ 1,307,922.30	\$ (197,555.31)
157 BALANCE	\$ 514,267.08	\$ (5,468.25)	\$ 263,676.64	\$ (16,404.74)		\$ (65,618.95)	\$ 528,461.21	\$ (264,784.57)